

Voucher at bottom of page.

IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS FORM.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2008 Form 540-V" on the check or money order. Detach the voucher below. Enclose, but do **not** staple, your payment and Form 540-V with your computer-generated Form 540 return and mail to:

**FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0009**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: **Calendar Year – File and Pay by April 15, 2009.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

PAY ONLINE: Use Web Pay and enjoy the ease of our free online payment service. Go to our website at **ftb.ca.gov** and search for **payment options**. **Do not mail this form if you use Web Pay.**

✂ — DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — DETACH HERE — ✂

TAXABLE YEAR

2008

**Payment Voucher for
540 Returns**

CALIFORNIA FORM

540-V

Instructions for Form 540-V

Payment Voucher for 540 Returns

General Information

Use Form 540-V, Payment Voucher for 540 Returns, only if both of the following apply:

- You will file a computer-generated Form 540, California Resident Income Tax Return
- You have a balance due

If you do not have a balance due, do not complete or mail this form.

If you owe tax, you can pay the balance due with a check or money order using Form 540-V. Or, you can schedule your payment for automatic withdrawal from your bank account with Web Pay, the Franchise Tax Board's (FTB's) free online secure payment feature, or pay by credit card. See the payment instructions in the Form 540/540A tax booklet or go to our website at ftb.ca.gov and search for **payment options**. If paying online, do not use Form 540-V.

Form 540-V can only be used with your originally filed computer-generated 540 return. If you have to file a balance due amended return, do not use Form 540-V. For payment information on amended returns, get the instructions for Form 540X, Amended Individual Income Tax Return.

Private Mail Box

Include the Private Mail Box (PMB) in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Foreign Address

Enter the information in the following order: City, Country, Province/Region, and Postal Code. Follow the country's practice for entering the postal code. **Do not** abbreviate the country's name.

Registered Domestic Partners (RDPs)

For purposes of California income tax, references to a spouse, a husband, or a wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Specific Instructions

Verify that the following information is correct before you write your check or money order:

- Name(s)
- Address
- Social security number(s) (SSNs) or individual taxpayer identification number(s) (ITINs)
- Amount of payment

The information on Form 540-V should match the information printed on your 2008 computer-generated Form 540 return.

If you make a change prior to filing your tax return, reprint both the computer-generated Form 540 and Form 540-V.

Make your check or money order payable to the "Franchise Tax Board." Write your SSN or ITIN and "2008 Form 540-V" on the check or money order. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Detach the payment voucher only if an amount is due. Enclose, but do **not** staple, your payment and Form 540-V with your computer-generated Form 540 return and mail to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0009

When to Make Your Payment

If you have a balance due on your 2008 return, send Form 540-V to the FTB with your payment for the full amount by April 15, 2009.

If you cannot pay the full amount you owe by April 15, 2009, pay as much as you can when you mail in this payment voucher to minimize additional charges. To request monthly payments, file form FTB 3567, Installment Agreement Request. To get form FTB 3567, go to our website at ftb.ca.gov and search for **Installment Agreement**, or call 800.338.0505 and select "Personal Income Tax," then select "Forms and Publications." Enter code **949** when instructed.

Penalties and Interest

If you fail to pay your total tax liability by April 15, 2009, you will incur a late payment penalty plus interest. If you pay at least 90% of the tax shown on your tax return by the original due date of the return, we will waive the penalty based on reasonable cause. However, the imposition of interest is mandatory. If, after April 15, 2009, you have not filed your computer-generated 540 return and you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax online with Web Pay or with form FTB 3519, Payment for Automatic Extension for Individuals. If you do not file your tax return by October 15, 2009, you will incur a late filing penalty plus interest from the original due date of the return.